

GENERAL FINANCIAL INSTRUCTION STATEMENT

Financial information and statements submitted in response to these requirements must be prepared and presented in accordance with generally accepted accounting principles as established by the Financial Accounting Standards Board.

Financial Information, where required, shall be audited, if available, and include both an annual income statement and balance sheet reflecting the most recent accounting period closure. If audited information is not available, unaudited information will be accepted, but only if accompanied by a certification attesting to the unavailability of audited information. If not already included as a part of an audited report (and for all unaudited reports), a statement of debt and encumbrances, certified by an executive officer of the organization, must be transmitted which includes the following information:

- (1) for each debt and line of credit, provide the lender's name, lender's address, lender's citizenship (if an individual), amount of debt, any unused line of credit, and all collateral pledged to the service of each debt; and,
- (2) identification of any third party obligations over which the organization serves as guarantor, reflecting the debtor organization, lender, lender's address, lender's citizenship (if an individual), debt amount, any unused line of credit, and the collateral pledged to the service of the debt.